**The Republic of Turkey**

**Ministry of Trade**

**General Directorate of Customs**

**No**: E-18723479-153.18-00074312551

**Subject:** Mail and Express Cargo Transportation—

                Customs Procedures

 **04/29/2022**

**GENERAL INSTRUCTIONS**

**(2022/9)**

As defined in Article 126 of the Decree on the Implementation of Certain Articles of the Customs Law, no. 4458, (hereinafter referred to as the Decree), which was put into effect by the Decree of the Council of Ministers on 09.29.2009, numbered 2009/15481, incoming or outgoing goods transported by mail and express cargo will be processed as follows:

1. **DECLARATION**

The declaration of goods as defined in Article 126 of the Decree shall be made in two ways: simplified customs declaration and detailed declaration via normal procedure.

1. **Simplified customs declaration (Importation)**
	1. The declaration of entry into free circulation of the following goods, as defined in Section 1, Subsection (a) of Article 126 in the Decree, that are transported by mail or express cargo, is made through a simplified customs declaration.
	2. Books or similar printed publications for personal use whose value does not exceed 1,500 Euros.
	3. Personal items listed in Section (B) of Annex 9 of the Decree, which are transported by mail or express cargo a month before or three months after passenger’s arrival.
	4. Goods as defined in Article 62 of the Decree that are sent to a natural person and do not have commercial quantity and content and whose value does not exceed 150 Euros.
	5. Pharmaceutical goods as defined in Article 62 of the Decree whose valuse does not exceed 1,500 Euros.
	6. Goods as defined in Articles 69, 70, and 71 for educational, scientific and cultural purposes, as well as scientific instruments and devices for institutions holding VAT and/or SCT (Special Consumption Tax) exemption certificate.
	7. Sample goods and models as defined in Article 86 of the Decree that do not have significant value.
	8. Goods as defined in Article 91 of the Decree for research, analysis, and testing.
	9. Books or printed publications as defined in Section 1, Subsection (ö) of Article 100 in the Decree that are sent to or provided by public institutions, libraries, museums, and institutions that engage in education or scientific research
	10. Diplomatic goods sent to and by embassies, consulates or international organizations.

1.2. Restrictions or restrictive provisions arising from other legislations do not apply to the declaration of entry into free circulation for goods listed in 1.1. Section of Article 112

1.3. Number of waybills that can be attached to a simplified declaration for import transactions are limited to a maximum of 2,000 (two thousand) items.

1.4. For the first three days after the date of delivery notification sent to the recipient, operators shall not charge storage and other additional fees for the services provided for the customs clearance of the aforementioned goods under the name of custom brokerage, order note, terminal and other similar names.

1. **Detailed Declaration (Importation)**
	1. Declaration of entry into free circulation of goods as defined in Section 1, Subsection (b) of Article 126 in the Decree that are sent to a natural person by mail and express cargo and do not have commercial quantity and content and whose value exceeds 150 Euros but does not exceed 1,500 Euros, is made through detailed declaration via normal procedure.
	2. In the declaration of goods by the operator, “BS20” code is selected from the Detailed Declaration module in the BILGE (Computerized Customs Activities) system.
	3. In the customs declaration to be registered with the code “BS20” in the BILGE system, the existing user code and password for the simplified customs declaration is used by the operator.
	4. The operator is not required to register for the Liable Tracking and Registration System (YKTS).
	5. Article 112 of the Decree shall not be applied to the declaration of goods into free circulation; the transaction shall be carried out by paying taxes and fulfilling other obligations in accordance with the general provisions of customs and foreign trade legislation.
2. **Simplified customs declaration (Exportation)**
	1. The declaration of goods as defined in Section 1, Subsection (c) of Article 126 in the Decree that are transported by mail and express cargo, whose gross weight does not exceed 300 kilograms and whose value does not exceed 15,000 Euros is made through simplified customs declaration.
	2. Number of waybills that can be attached to a simplified declaration for export transactions are limited to a maximum of 2,500 (two thousand five hundred) items.
	3. Regarding the declaration of the customs tariff statistics position (GTIP) in the simplified customs declaration for exports:
3. Registration is allowed if the 12-digit number of customs tariff statistics position (GTIP) is entered in the field of “goods code” for the export goods that are subject to incentives, subsidies, monetary refunds or identified as same. In order to receive tax refund requested by taxpayers at the tax offices, the 12-digit number of customs tariff statistics position (GTIP) must be entered in the designated area.
4. For export goods that are not subject to incentives, subsidies, monetary refunds or identified as same, a declaration is made with the exemption code “TSPA\_HAR.” In this case, a minimum tariff position of 4 must be entered in the field of “goods code.” Simplified customs declarations with the “TSPA\_HAR” exemption code cannot be used for tax refund requests.
5. In the simplified customs declaration for the export of sample goods and models, exemption code “NUM” is used. In this case, a minimum tariff position of 4 needs to be entered in the relevant field of “goods code.”
6. **Exemption Codes**

The exemption codes in Annex-1 are used for simplified customs declaration.